

ANNUAL REPORT CERTIFICATION

CITY OF LONG BEACH

MCAG No. 0549

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended December 31, 2013

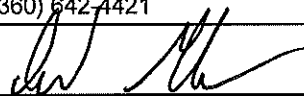
GOVERNMENT INFORMATION:

Official Mailing Address P. O. Box 310, Long Beach, WA 98631-0310

Official Website Address www.longbeachwa.gov/

Official E-mail Address finance@longbeachwa.gov

Official Phone Number (360) 642-4421

Finance Director: David Glasson 

PREPARER INFORMATION and CERTIFICATION:

Preparer Name & Title John W. Powell CPA

Contact Phone Number 360-642-4425

Contact E-mail Address johnp@willapabay.org

I do hereby certify 29th day of May, 2014, that the annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature:



ROSTER OF OFFICIALS

ELECTIVE OFFICERS

<u>T I T L E</u>	<u>N A M E</u>
Mayor	Bob Andrew
Council Member	Natalie Hanson
Council Member	Steve Linhart
Council Member	Del Murray
Council Member	Jerry Phillips
Council Member	Mark Perez

APPOINTIVE OFFICERS

Administrator	Gene Miles
Finance Director/Clerk-Treasurer	David Glasson
Police Chief	Flint Wright
Fire Chief	David Glasson
Water-Sewer Supervisor	Don Zuern
Streets & Park Supervisor	Mike Kitzman
City Attorney	Doug Goelz
City Accountant	John Powell

Annual Report Disclosure Form

MCAG No. 0549

CITY OF LONG BEACH

Please check if the statements/schedules are attached. Use the column which is appropriate for your government type. If financial statements and/or Schedules 01,17 and 22 are not applicable mark the spot NA (*not applicable*). An unmarked spot in your government type column will indicate that a schedule is not attached due to lack of activities described in this schedule in reported year.

	City	County
Certification	X	
Financial Statements (including notes)	X	
Schedule 01, <i>Revenues/Expenditures/Expenses</i>	X	
Schedule 07, <i>Disbursement Activity</i>	X	
Schedule 09, <i>Liabilities</i>	X	
Schedule 11, <i>Cash Activity</i>	X	
Schedule 16, <i>Expenditures of Federal Awards and State Assistance</i>	X	
Schedule 17, <i>Public Works</i>	NA	
Schedule 19, <i>Labor Relations Consultants</i>	X	
Schedule 20, <i>Sales and Use Tax for Public Facilities</i>		
Schedule 21, <i>Risk Management</i>		
Schedule 22, <i>Annual Questionnaire for Accountability Audit</i>	NA	

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS CODE		Total for All Funds	001-099 Current Expense	101 Streets
		Total Amount	Actual Amount	Actual Amount
Beginning Cash and Investments:				
30810	Reserved			
30880	Unreserved	\$1,147,212.85	\$122,102.98	\$21,532.16
38880/58880	Prior Period Adjustments			
Operating Revenues:				
310	Taxes	\$1,944,765.80	\$1,179,941.68	\$167,889.21
320	Licenses and Permits	\$102,470.22	\$102,470.22	
330	Intergovernmental	\$296,021.03	\$227,838.69	\$16,983.34
340	Charges for Goods and Services	\$2,662,793.82	\$4,087.42	
350	Fines and Penalties	\$8,011.18	\$8,011.18	
360	Miscellaneous	\$89,337.33	\$77,074.58	\$150.00
Total Operating Revenues		\$5,103,399.38	\$1,599,423.77	\$185,022.55
Operating Expenditures:				
510	General Government	\$253,422.95	\$253,104.01	
520	Public Safety	\$936,116.49	\$936,116.49	
530	Physical Environment	\$3,042,547.20	\$866.00	
540	Transportation	\$222,601.24	\$0.00	\$189,841.44
550	Economic Environment	\$57,229.10	\$57,229.10	
560	Mental and Physical Health	\$252.04	\$252.04	
570	Culture and Recreational	\$827,310.77	\$139,835.50	
	Total Operating Expenditures	\$5,339,479.79	\$1,387,403.14	\$189,841.44
	Net Operating Increase (Decrease)	(\$236,080.41)	\$212,020.63	(\$4,818.89)
Nonoperating Revenues:				
391-393	Debt Proceeds	\$0.00	\$0.00	
370,380,395,398	Other Financing Sources	\$666,506.71	\$173.38	\$6,020.00
397	Transfers-In	\$0.00	\$0.00	
	Total Nonoperating Revenues	\$666,506.71	\$173.38	\$6,020.00
Nonoperating Expenditures:				
591-593	Debt Service	\$182,053.62	\$9,709.12	
594-595	Capital Expenditures	\$0.00	\$0.00	
580,596,599	Other Financing Uses	\$500,708.51	\$38,330.36	
597	Transfers-Out	\$0.00	\$0.00	
	Total Nonoperating Expenditures	\$682,762.13	\$48,039.48	\$0.00
Increase (Decrease) in Cash Investments:		(\$252,335.83)	\$164,154.53	\$1,201.11
Ending Cash and Investments:		\$894,877.02	\$286,257.51	\$22,733.27
50810	Reserved	\$0.00		
50880	Unreserved	\$894,877.02	\$286,257.51	\$22,733.27

The Accompanying Notes Are An Integral Part Of This Statement.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS CODE		102	103	105
		Arterial Streets	Convention Center	Capital Improvement
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments:				
30810	Reserved			
30880	Unreserved	\$820.41	\$228,600.28	\$144,557.74
38880/58880	Prior Period Adjustments			
Operating Revenues:				
310	Taxes		\$514,269.54	\$82,665.37
320	Licenses and Permits			
330	Intergovernmental	\$51,199.00		
340	Charges for Goods and Services	\$10,000.00		
350	Fines and Penalties			
360	Miscellaneous	\$117.50	\$4,291.93	\$4,193.00
Total Operating Revenues		\$61,316.50	\$518,561.47	\$86,858.37
Operating Expenditures:				
510	General Government			
520	Public Safety			
530	Physical Environment			
540	Transportation	\$32,759.80		
550	Economic Environment			
560	Mental and Physical Health			
570	Culture and Recreational		\$466,643.63	\$220,831.64
	Total Operating Expenditures	\$32,759.80	\$466,643.63	\$220,831.64
	Net Operating Increase (Decrease)	\$28,556.70	\$51,917.84	(\$133,973.27)
Nonoperating Revenues:				
391-393	Debt Proceeds			
370,380,395,398	Other Financing Sources			
397	Transfers-In			
	Total Nonoperating Revenues	\$0.00	\$0.00	\$0.00
Nonoperating Expenditures:				
591-593	Debt Service		\$41,017.00	
594-595	Capital Expenditures			
580,596,599	Other Financing Uses			\$392.97
597	Transfers-Out			
	Total Nonoperating Expenditures	\$0.00	\$41,017.00	\$392.97
Increase (Decrease) in Cash Investments:		\$28,556.70	\$10,900.84	(\$134,366.24)
Ending Cash and Investments:		\$29,377.11	\$239,501.12	\$10,191.50
50810	Reserved			
50880	Unreserved	\$29,377.11	\$239,501.12	\$10,191.50

The Accompanying Notes Are An Integral Part Of This Statement.

(ENTITY NAME)

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FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS CODE		107	111	202
		Sandsifter Bond	Street Improvement	1987 Bond Redemption
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments:				
30810	Reserved			
30880	Unreserved	\$246.71	\$57.84	\$646.47
38880/58880	Prior Period Adjustments			
Operating Revenues:				
310	Taxes			
320	Licenses and Permits			
330	Intergovernmental			
340	Charges for Goods and Services			
350	Fines and Penalties			
360	Miscellaneous			
Total Operating Revenues		\$0.00	\$0.00	\$0.00
Operating Expenditures:				
510	General Government			
520	Public Safety			
530	Physical Environment			
540	Transportation			
550	Economic Environment			
560	Mental and Physical Health			
570	Culture and Recreational			
	Total Operating Expenditures	\$0.00	\$0.00	\$0.00
	Net Operating Increase (Decrease)	\$0.00	\$0.00	\$0.00
Nonoperating Revenues:				
391-393	Debt Proceeds			
370,380,395,398	Other Financing Sources			
397	Transfers-In			
	Total Nonoperating Revenues	\$0.00	\$0.00	\$0.00
Nonoperating Expenditures:				
591-593	Debt Service			
594-595	Capital Expenditures			
580,596,599	Other Financing Uses			
597	Transfers-Out			
	Total Nonoperating Expenditures	\$0.00	\$0.00	\$0.00
Increase (Decrease) in Cash Investments:		\$0.00	\$0.00	\$0.00
Ending Cash and Investments:		\$246.71	\$57.84	\$646.47
50810	Reserved			
50880	Unreserved	\$246.71	\$57.84	\$646.47

The Accompanying Notes Are An Integral Part Of This Statement.

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FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS CODE		203	205	401
		LTGO Bond Redemption	Street Sweeper Bond	Water/Sewer
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments:				
30810	Reserved			
30880	Unreserved	\$62.64	\$144.95	\$217,251.12
38880/58880	Prior Period Adjustments			
Operating Revenues:				
310	Taxes			
320	Licenses and Permits			
330	Intergovernmental			
340	Charges for Goods and Services			\$2,442,997.09
350	Fines and Penalties			
360	Miscellaneous			\$3,510.32
Total Operating Revenues		\$0.00	\$0.00	\$2,446,507.41
Operating Expenditures:				
510	General Government			\$318.94
520	Public Safety			
530	Physical Environment			\$1,868,747.14
540	Transportation			
550	Economic Environment			
560	Mental and Physical Health			
570	Culture and Recreational			
	Total Operating Expenditures	\$0.00	\$0.00	\$1,869,066.08
	Net Operating Increase (Decrease)	\$0.00	\$0.00	\$577,441.33
Nonoperating Revenues:				
391-393	Debt Proceeds			
370,380,395,398	Other Financing Sources			\$13,063.33
397	Transfers-In			
	Total Nonoperating Revenues	\$0.00	\$0.00	\$13,063.33
Nonoperating Expenditures:				
591-593	Debt Service			\$118,598.33
594-595	Capital Expenditures			
580,596,599	Other Financing Uses			\$393,830.83
597	Transfers-Out			
	Total Nonoperating Expenditures	\$0.00	\$0.00	\$512,429.16
Increase (Decrease) in Cash Investments:		\$0.00	\$0.00	\$78,075.50
Ending Cash and Investments:		\$62.64	\$144.95	\$295,326.62
50810	Reserved			
50880	Unreserved	\$62.64	\$144.95	\$295,326.62

The Accompanying Notes Are An Integral Part Of This Statement.

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FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS CODE		410	414	
		Stormwater	Sidewalk LID Assessment	
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments:				
30810	Reserved			
30880	Unreserved	\$360,425.36	\$50,764.19	
38880/58880	Prior Period Adjustments			
Operating Revenues:				
310	Taxes			
320	Licenses and Permits			
330	Intergovernmental			
340	Charges for Goods and Services	\$205,709.31		
350	Fines and Penalties			
360	Miscellaneous			
Total Operating Revenues		\$205,709.31	\$0.00	\$0.00
Operating Expenditures:				
510	General Government			
520	Public Safety			
530	Physical Environment	\$1,172,934.06		
540	Transportation			
550	Economic Environment			
560	Mental and Physical Health			
570	Culture and Recreational			
	Total Operating Expenditures	\$1,172,934.06	\$0.00	\$0.00
	Net Operating Increase (Decrease)	(\$967,224.75)	\$0.00	\$0.00
Nonoperating Revenues:				
391-393	Debt Proceeds			
370,380,395,398	Other Financing Sources	\$647,250.00		
397	Transfers-In			
	Total Nonoperating Revenues	\$647,250.00	\$0.00	\$0.00
Nonoperating Expenditures:				
591-593	Debt Service	\$9,939.17	\$2,790.00	
594-595	Capital Expenditures			
580,596,599	Other Financing Uses	\$23,154.35	\$45,000.00	
597	Transfers-Out			
	Total Nonoperating Expenditures	\$33,093.52	\$47,790.00	\$0.00
Increase (Decrease) in Cash Investments:		(\$353,068.27)	(\$47,790.00)	\$0.00
Ending Cash and Investments:		\$7,357.09	\$2,974.19	\$0.00
50810	Reserved			
50880	Unreserved	\$7,357.09	\$2,974.19	

The Accompanying Notes Are An Integral Part Of This Statement.

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ending December 31, 2013

BARS CODE		Total for All Funds	601-Investment Trust Funds	651-Agency Funds	Fund Number and Title	Fund Number and Title
		Total Amount	Actual Amount	Actual Amount	Actual Amount	Actual Amount
308	Beginning Cash and Investments	\$ 15,729.35	\$ 12,259.09	\$ 3,470.26		
388/588	Prior Period Adjustments.net					
310-360	Revenues	282.93		282.93		
370-390	Other Increases and Financing Sources	10,028.69	3,900.00	6,128.69	0	0
510-570	Expenditures	0.00				
580-590	Other Decreases and Financing Uses	5,156.57	5,152.07	4.50	0	0
	Increase (Decrease) in Cash and Investments	5,155.05	(1,252.07)	6,407.12		
	Ending Cash and Investments	\$ 20,884.40	\$ 11,007.02	\$ 9,877.38	\$0	\$0

The Accompanying Notes Are An Integral Part Of This Statement.

REVENUES/EXPENDITURES/EXPENSES

For the Year Ended December 31, 2013

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0549	001	Current Expense	3088000	Unreserved Beginning	60695.30
0549	001	Current Expense	3111000	Property Taxes	393489.24
0549	001	Current Expense	3131000	Sales Tax	408896.47
0549	001	Current Expense	3164600	Bus. Taxes Cable TV	27991.95
0549	001	Current Expense	3164700	Bus. Tax - Telephone	51119.89
0549	001	Current Expense	3165100	Bus. Tax - Pud	114262.59
0549	001	Current Expense	3165200	Bus. Taxes - Water	141795.61
0549	001	Current Expense	3165800	Bus. Tax - Storm Water	4055.04
0549	001	Current Expense	3175000	Gambling Tax	19640.37
0549	001	Current Expense	3189000	Other Receipts	6.00
0549	001	Current Expense	3193000	Sales Interest	10.50
0549	001	Current Expense	3210000	Business Licenses	61464.99
0549	001	Current Expense	3221000	Building Permits - Long Beach	23052.38
0549	001	Current Expense	3221001	Building Permit - Ilwaco	15974.85
0549	001	Current Expense	3221002	Variances & Misc. Planning	1360.00
0549	001	Current Expense	3229000	Weapons Permit	586.00
0549	001	Current Expense	3340111	Ilwaco Jail Fees	2500.15
0549	001	Current Expense	3350091	Pud Privilege Tax	14427.80
0549	001	Current Expense	3360099	Streamlined Sales Tax	10060.17
0549	001	Current Expense	3360610	Criminal Justice-HI Crm	928.57
0549	001	Current Expense	3360621	Crim Jus-Pop	1000.00
0549	001	Current Expense	3360623	Crim Jus-Dcd #2	326.45
0549	001	Current Expense	3360651	Dui - Cities	254.73
0549	001	Current Expense	3360694	Liquor Excise Taxes	939.21
0549	001	Current Expense	3360695	Liquor Board Profits	12602.55
0549	001	Current Expense	3382200	Intergovern. Fire Protection	380.58
0549	001	Current Expense	3410098	Current Expense Crime Victims	0.50
0549	001	Current Expense	3413302	Warrant Costs	72.53
0549	001	Current Expense	3413303	Def Pros Adm CS	45.19
0549	001	Current Expense	3416200	Copy/tape Fees	0.75
0549	001	Current Expense	3419801	Current Expense Crime Victims	0.90
0549	001	Current Expense	3423300	Adult Prob. Chgs.	100.00
0549	001	Current Expense	3423306	Record Check Fee	474.00
0549	001	Current Expense	3423307	Sntnc Compl Fee	3357.97
0549	001	Current Expense	3423600	Electronic Monitoring	32.86
0549	001	Current Expense	3429001	Current Expense	2.72
0549	001	Current Expense	3531002	Local/jis Account	196.53
0549	001	Current Expense	3531003	Traffic Infraction	3422.80
0549	001	Current Expense	3531004	Legis Assmnt	354.21
0549	001	Current Expense	3537000	Non-Traffic Infraction	16.56
0549	001	Current Expense	3537004	Other Infractions	133.47
0549	001	Current Expense	3552000	Dui Fines	119.89
0549	001	Current Expense	3552001	DUI-DP Account	6.49
0549	001	Current Expense	3552003	CRI CNV FEE DUI	16.59
0549	001	Current Expense	3558001	Criminal Traffic Misdemeanor	397.22
0549	001	Current Expense	3558002	CRI CONV FE CT	41.62
0549	001	Current Expense	3565002	Cnty Drug Buy	40.00
0549	001	Current Expense	3565003	City Drug Buy	91.03
0549	001	Current Expense	3565004	Investigative Fund Assessment	84.14
0549	001	Current Expense	3569004	Crime Victims	158.79
0549	001	Current Expense	3569014	I Conv FEE CN	28.72
0549	001	Current Expense	3573000	Court Cost Recoupments	1392.92
0549	001	Current Expense	3573300	Public Defense Cost	662.75
0549	001	Current Expense	3573400	Warrant/Subp - SHF	798.84
0549	001	Current Expense	3573900	CRT Cost Recoup	48.61
0549	001	Current Expense	3611000	Investment Interest	1188.58
0549	001	Current Expense	3614000	Sales Interest	52.30
0549	001	Current Expense	3614001	D/M Int Income	0.65
0549	001	Current Expense	3614003	D/M Int Income - Court	0.65
0549	001	Current Expense	3670000	Fund Contributions	5011.77
0549	001	Current Expense	3699001	Miscellaneous Revenues	2056.94

REVENUES/EXPENDITURES/EXPENSES

For the Year Ended December 31, 2013

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0549	001	Current Expense	3861200	Crime Victims	130.84
0549	001	Current Expense	3868308	JIS/TRAUMA	38.35
0549	001	Current Expense	3869705	Local/jis Account	4.19
0549	001	Current Expense	5088000	Unreserved Ending	162656.69
0549	001	Current Expense	5110011	Salaries	20700.00
0549	001	Current Expense	5110021	Benefits	1692.13
0549	001	Current Expense	5110037	Office Supplies	120.99
0549	001	Current Expense	5110043	Travel	511.71
0549	001	Current Expense	5110044	Legal Advertising	59.60
0549	001	Current Expense	5110049	Miscellaneous	8997.54
0549	001	Current Expense	5120011	Salaries	38787.53
0549	001	Current Expense	5120021	Benefits	8327.06
0549	001	Current Expense	5120031	Operating Supplies	1378.81
0549	001	Current Expense	5120041	Legal Fees	12853.45
0549	001	Current Expense	5120041	County Court Contract	12833.37
0549	001	Current Expense	5120042	Communications	527.90
0549	001	Current Expense	5121049	County Jail- City of Long Beach	6245.25
0549	001	Current Expense	5121049	County Jail-City of Ilwaco	498.40
0549	001	Current Expense	5140011	Salaries	46125.58
0549	001	Current Expense	5140021	Benefits	15195.49
0549	001	Current Expense	5140031	Operating Supplies	4998.59
0549	001	Current Expense	5140040	Accounting Services	7702.60
0549	001	Current Expense	5140041	Professional Services	2450.34
0549	001	Current Expense	5140042	Communications	3728.89
0549	001	Current Expense	5140043	Travel	2320.67
0549	001	Current Expense	5140044	Legal Advertising	838.40
0549	001	Current Expense	5140048	Repairs & Maintenance	113.11
0549	001	Current Expense	5140049	Miscellaneous	135.00
0549	001	Current Expense	5140049	Dues And Associations	2478.00
0549	001	Current Expense	5141037	Printing	42.58
0549	001	Current Expense	5150041	Professional Services	16500.00
0549	001	Current Expense	5195047	Utilities	2626.86
0549	001	Current Expense	5195048	Repairs & Maintenance	131.10
0549	001	Current Expense	5195049	Miscellaneous	1920.00
0549	001	Current Expense	5195055	City Hall Parking Lot	458.00
0549	001	Current Expense	5220011	Salaries	8998.94
0549	001	Current Expense	5220021	Benefits	13335.38
0549	001	Current Expense	5220031	Operating Supplies	13484.47
0549	001	Current Expense	5220037	Office Supplies	110.18
0549	001	Current Expense	5220041	Professional Services	906.03
0549	001	Current Expense	5220042	Communications	8697.99
0549	001	Current Expense	5220045	Facilities	20000.00
0549	001	Current Expense	5220047	Utilities	6011.62
0549	001	Current Expense	5220048	Repairs & Maintenance	6083.46
0549	001	Current Expense	5220049	Miscellaneous	1129.96
0549	001	Current Expense	5220064	Equipment	8764.22
0549	001	Current Expense	5221049	Training	542.40
0549	001	Current Expense	5245511	Salaries	3124.62
0549	001	Current Expense	5245521	Benefits	2212.69
0549	001	Current Expense	5245531	Operating Supplies	714.10
0549	001	Current Expense	5245541	Professional Services	476.00
0549	001	Current Expense	5245543	Travel	588.33
0549	001	Current Expense	5245549	Miscellaneous	23.50
0549	001	Current Expense	5245549	Dues And Associations	95.00
0549	001	Current Expense	5245549	Training	400.00
0549	001	Current Expense	5255049	Emergency Management	11057.00
0549	001	Current Expense	5260049	Professional Services	12000.00
0549	001	Current Expense	5317049	Olympic Air Pollution Control	866.00
0549	001	Current Expense	5580011	Salaries	33452.59
0549	001	Current Expense	5580021	Benefits	8865.06
0549	001	Current Expense	5580031	Operating Supplies	4354.01

REVENUES/EXPENDITURES/EXPENSES

For the Year Ended December 31, 2013

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0549	001	Current Expense	5580037	Printing	42.58
0549	001	Current Expense	5580041	Professional Services	4890.99
0549	001	Current Expense	5580043	Travel	1058.52
0549	001	Current Expense	5580044	Legal Advertising	3129.15
0549	001	Current Expense	5580049	Miscellaneous	42.00
0549	001	Current Expense	5581049	Training	833.75
0549	001	Current Expense	5582001	Shoreline Master Program	266.45
0549	001	Current Expense	5589044	Membership	294.00
0549	001	Current Expense	5670049	County Contribution	252.04
0549	001	Current Expense	5760011	Salaries	29971.29
0549	001	Current Expense	5760021	Benefits	12152.30
0549	001	Current Expense	5760031	Operating Supplies	35674.67
0549	001	Current Expense	5760041	Professional Services	125.00
0549	001	Current Expense	5760043	Travel	383.40
0549	001	Current Expense	5760047	Utilities	7029.13
0549	001	Current Expense	5760048	Repairs & Maintenance	14333.34
0549	001	Current Expense	5760049	Miscellaneous	26.89
0549	001	Current Expense	5768063	Culbertson Park Improvements	1812.72
0549	001	Current Expense	5768149	Miscellaneous	13571.89
0549	001	Current Expense	5768263	Landscaping	19986.60
0549	001	Current Expense	5769062	Restroom Facilities	579.88
0549	001	Current Expense	5769063	Ocean Front Trail System	200.00
0549	001	Current Expense	5769263	Train Depot	3296.54
0549	001	Current Expense	5769349	Boardwalk Misc.	691.85
0549	001	Current Expense	5860000	Agency Disbursements	10071.37
0549	001	Current Expense	5914270	Bingo Building Principal	6489.27
0549	001	Current Expense	5914280	Bingo Building - Interest	3219.85
0549	001	Current Expense	5967604	Landscaping	388.08
0549	001	Current Expense	5967606	Train Depot	341.56
0549	001	Current Expense	5970004	Transfer To Law Enforcement	666999.96
0549	003	Capital Projects	3088000	Unreserved Beginning	30401.66
0549	003	Capital Projects	3173400	Real Estate Excise Tax	18668.24
0549	003	Capital Projects	5088000	Unreserved Ending	49069.90
0549	004	Law Enforcement	3088000	Unreserved Beginning	1517.49
0549	004	Law Enforcement	3229000	Weapons Permits	32.00
0549	004	Law Enforcement	3382100	Law Enforcement Services	184418.48
0549	004	Law Enforcement	3670000	Other Receipts	7708.42
0549	004	Law Enforcement	3970001	Transfer From Current Expense	666999.96
0549	004	Law Enforcement	5088000	Unreserved Ending	32970.75
0549	004	Law Enforcement	5210011	Salaries	448056.29
0549	004	Law Enforcement	5210021	Benefits	224964.58
0549	004	Law Enforcement	5210031	Operating Supplies	34115.37
0549	004	Law Enforcement	5210037	Office Supplies	2902.32
0549	004	Law Enforcement	5210041	Professional Services	11762.58
0549	004	Law Enforcement	5210042	Communications	56681.03
0549	004	Law Enforcement	5210043	Travel	1454.78
0549	004	Law Enforcement	5210047	Utilities	2628.12
0549	004	Law Enforcement	5210048	Repairs & Maintenance	12416.24
0549	004	Law Enforcement	5210049	Miscellaneous	990.29
0549	004	Law Enforcement	5210064	Equipment	9009.29
0549	004	Law Enforcement	5210131	Uniforms	5266.50
0549	004	Law Enforcement	5211037	Printing	115.35
0549	004	Law Enforcement	5211049	Training	6641.86
0549	004	Law Enforcement	5211549	Access Annual Costs	356.00
0549	004	Law Enforcement	5860000	Agency Disbursements	345.00
0549	004	Law Enforcement	5861000	Drug Task Force	10000.00
0549	005	Fire Equipment	3088000	Unreserved Beginning	28654.97
0549	005	Fire Equipment	3111000	Property Taxes - 2002 Bond	5.78
0549	005	Fire Equipment	3670000	Contributions	27572.74
0549	005	Fire Equipment	5088000	Unreserved Ending	39049.14
0549	005	Fire Equipment	5810064	Equipment	17184.35

REVENUES/EXPENDITURES/EXPENSES

For the Year Ended December 31, 2013

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0549	006	PC Network	3088000	Unreserved Beginning	833.56
0549	006	PC Network	3670000	Dept. of Social And Health Ser	33482.53
0549	006	PC Network	5088000	Unreserved Ending	2511.03
0549	006	PC Network	5140041	Professional Services	31805.06
0549	101	Streets	3088000	Unreserved Beginning	21532.16
0549	101	Streets	3111000	Property Tax	167889.21
0549	101	Streets	3360087	Motor Vehicle Fuel Tax	16983.34
0549	101	Streets	3670000	Fund Cont - Sale of Surplus	150.00
0549	101	Streets	3899000	Other Receipts	6020.00
0549	101	Streets	5088000	Unreserved Ending	22733.27
0549	101	Streets	5413363	Surfacing Improvements	4177.50
0549	101	Streets	5414011	Streets Salaries	58916.77
0549	101	Streets	5414021	Streets Benefits	29840.80
0549	101	Streets	5414047	Storm Drainage Utilities	8409.38
0549	101	Streets	5416249	Special Purpose Path-Misc	48.46
0549	101	Streets	5416263	Special Purpose Paths-Impr.	305.00
0549	101	Streets	5416263	Special Purpose Path- Easment	250.00
0549	101	Streets	5421049	Training	1464.50
0549	101	Streets	5423121	Traveled Way Benefits	60.00
0549	101	Streets	5423131	Traveled Way Oper. Supplies	21143.54
0549	101	Streets	5423136	Traveled Way Maint. Supplies	7356.09
0549	101	Streets	5423141	Traveled Way Prof. Services	6885.00
0549	101	Streets	5423148	Traveled Way Repairs & Maint.	4284.81
0549	101	Streets	5423149	Traveled Way Miscellaneous	5511.89
0549	101	Streets	5423164	Equipment	2566.50
0549	101	Streets	5426047	Traffic Control	625.70
0549	101	Streets	5426347	Street Lighting Utilities	28555.78
0549	101	Streets	5426364	Street Lighting Fixtures	2713.10
0549	101	Streets	5426731	Street Cleaning Oper. Supplies	3871.79
0549	101	Streets	5426736	Street Cleaning Maint Supplies	2854.83
0549	102	Arterial Streets	3088000	Unreserved Beginning	820.41
0549	102	Arterial Streets	3330000	Pacific County Contribution	39199.00
0549	102	Arterial Streets	3360087	Motor Vehicle Fuel Taxes	12000.00
0549	102	Arterial Streets	3479000	Beach Approach Fees	10000.00
0549	102	Arterial Streets	3670000	Contributions	117.50
0549	102	Arterial Streets	5088000	Unreserved Ending	29377.11
0549	102	Arterial Streets	5410011	Salaries	16303.76
0549	102	Arterial Streets	5410021	Benefits	8526.40
0549	102	Arterial Streets	5413263	Sidewalks	22.20
0549	102	Arterial Streets	5413363	Surfacing Improvements	6621.93
0549	102	Arterial Streets	5420048	Maintenance	1285.51
0549	103	Convention Center	3088000	Unreserved Beginning	228600.28
0549	103	Convention Center	3133000	Hotel-Motel Taxes, Original 2%	205707.84
0549	103	Convention Center	3133002	Hotel-Motel 3%	308561.70
0549	103	Convention Center	3670000	Fund Contributions	435.93
0549	103	Convention Center	3670001	Trolley Contributions	2593.00
0549	103	Convention Center	3670002	Farmers Market	1263.00
0549	103	Convention Center	5088000	Unreserved Ending	239501.12
0549	103	Convention Center	5730011	Festival Salaries	67906.16
0549	103	Convention Center	5730021	Festival Benefits	36291.83
0549	103	Convention Center	5730030	Operating Supplies	2241.96
0549	103	Convention Center	5730047	Utilities	3417.17
0549	103	Convention Center	5730048	Repairs & Maintenance	1343.74
0549	103	Convention Center	5730064	Equipment	2901.33
0549	103	Convention Center	5730144	Visitors Bureau - Operations	64998.59
0549	103	Convention Center	5730200	Visitors Bureau - Public Relations	22916.63
0549	103	Convention Center	5730241	Visitors Bureau - Website	18333.37
0549	103	Convention Center	5730244	Social Networking	22335.25
0549	103	Convention Center	5730349	Package Tours	9477.81
0549	103	Convention Center	5731044	Kite Museum	8500.02
0549	103	Convention Center	5733100	Operating Supplies	10.74

REVENUES/EXPENDITURES/EXPENSES

For the Year Ended December 31, 2013

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0549	103	Convention Center	5736040	Rodeo	1000.00
0549	103	Convention Center	5738044	Summerfest	29000.71
0549	103	Convention Center	5738044	Advertising-Itac	37804.27
0549	103	Convention Center	5738044	Advertising - Contingency	300.00
0549	103	Convention Center	5738044	Advertising - WSTP - County	666.67
0549	103	Convention Center	5738044	Advertising - WSTP - Business	6666.70
0549	103	Convention Center	5738044	Advertising - Beach Planner	9166.63
0549	103	Convention Center	5738044	Beach to Chowder	10025.00
0549	103	Convention Center	5738144	Trolley	2336.35
0549	103	Convention Center	5738144	Trolley Repairs & Maintenance	699.39
0549	103	Convention Center	5738244	Doggie Olympics	4034.68
0549	103	Convention Center	5738444	Water Music Festival	1000.00
0549	103	Convention Center	5739044	Loyalty Day Parade	6543.55
0549	103	Convention Center	5739144	Annual Fireworks	22505.00
0549	103	Convention Center	5739244	Kite Festival	10914.35
0549	103	Convention Center	5739344	Festival Security	27875.77
0549	103	Convention Center	5739444	Sand Castle Contest	12250.00
0549	103	Convention Center	5739544	Surf Perch Derby	25.00
0549	103	Convention Center	5739644	Jakes Birthday	5000.00
0549	103	Convention Center	5739744	Holidays at The Beach	4014.33
0549	103	Convention Center	5739844	Banners	983.91
0549	103	Convention Center	5739844	Farmers Market	254.41
0549	103	Convention Center	5739944	Edc Annual Donation	1000.00
0549	103	Convention Center	5755041	Stage	11902.31
0549	103	Convention Center	5917100	Principal Funland Property	32447.25
0549	103	Convention Center	5928000	Interest Funland Property	8569.75
0549	105	Capital Improvement Fund	3088000	Unreserved Beginning	144557.74
0549	105	Capital Improvement Fund	3161000	B & O Tax	82665.37
0549	105	Capital Improvement Fund	3670100	Farmers Market	4193.00
0549	105	Capital Improvement Fund	5088000	Unreserved Ending	10191.50
0549	105	Capital Improvement Fund	5730011	Salaries	31773.27
0549	105	Capital Improvement Fund	5730021	Benefits	6587.09
0549	105	Capital Improvement Fund	5739844	Farmers Market	15488.12
0549	105	Capital Improvement Fund	5768000	Improvements	166983.16
0549	105	Capital Improvement Fund	5960049	Miscellaneous	392.97
0549	107	Sandsifter Bond Issue	3088000	Unreserved Beginning	246.71
0549	107	Sandsifter Bond Issue	5088000	Unreserved Ending	246.71
0549	111	Street Improvement	3088000	Unreserved Beginning	57.84
0549	111	Street Improvement	5088000	Unreserved Ending	57.84
0549	202	1987 Bond Redemption	3088000	Unreserved Beginning	646.47
0549	202	1987 Bond Redemption	5088000	Unreserved Ending	646.47
0549	203	Ltgo Bond Redemption	3088000	Unreserved Beginning	62.64
0549	203	Ltgo Bond Redemption	5088000	Unreserved Ending	62.64
0549	205	Rest Room-Street Sweeper Bond	3088000	Unreserved Beginning	144.95
0549	205	Rest Room-Street Sweeper Bond	5088000	Unreserved Ending	144.95
0549	401	Water Operations	3088000	Unreserved Beginning	103285.56
0549	401	Water Operations	3434001	Water Receipts	1375525.49
0549	401	Water Operations	3670000	Fund Contributions	3155.32
0549	401	Water Operations	3699000	Miscellaneous	355.00
0549	401	Water Operations	3899000	Other Receipts	5240.97
0549	401	Water Operations	5088000	Unreserved Ending	130974.01
0549	401	Water Operations	5320041	Engineering Professional Serv.	416.00
0549	401	Water Operations	5340011	Salaries	338199.57
0549	401	Water Operations	5340021	Benefits	159205.72
0549	401	Water Operations	5340031	Operating Supplies	165204.92
0549	401	Water Operations	5340036	Maintenance Supplies	5885.57
0549	401	Water Operations	5340037	Office Supplies	1665.53
0549	401	Water Operations	5340040	Accounting Services	13256.68
0549	401	Water Operations	5340041	Professional Services	126390.62
0549	401	Water Operations	5340042	Communications	8058.71
0549	401	Water Operations	5340043	Travel	4495.98

REVENUES/EXPENDITURES/EXPENSES

For the Year Ended December 31, 2013

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0549	401	Water Operations	5340044	Advertising	184.00
0549	401	Water Operations	5340047	Utilities	31291.20
0549	401	Water Operations	5340048	Repairs & Maintenance	74097.20
0549	401	Water Operations	5340049	Miscellaneous	10961.18
0549	401	Water Operations	5340064	Equipment	12463.80
0549	401	Water Operations	5341037	Printing	42.58
0549	401	Water Operations	5341049	Training	3740.59
0549	401	Water Operations	5341053	State Excise Tax	75517.36
0549	401	Water Operations	5811040	Loan To Storm Utility	50000.00
0549	401	Water Operations	5830041	Refunds	3041.61
0549	401	Water Operations	5973000	2012 USDA Bond Reserve	10134.96
0549	401	Water Operations	5973001	1992 Bond Reserve Contrib.	16000.00
0549	401	Water Operations	5973400	Water Const. Fund Contrib.	246314.55
0549	402	Sewer Operations	3088000	Unreserved Beginning	73772.07
0549	402	Sewer Operations	3435000	Sewer Services	1024671.61
0549	402	Sewer Operations	5088000	Unreserved Ending	108521.60
0549	402	Sewer Operations	5320041	Engineering Professional Serv.	312.00
0549	402	Sewer Operations	5350011	Salaries	333635.84
0549	402	Sewer Operations	5350021	Benefits	144345.77
0549	402	Sewer Operations	5350031	Operating Supplies	75348.56
0549	402	Sewer Operations	5350037	Office Supplies	248.87
0549	402	Sewer Operations	5350041	Professional Services	9341.38
0549	402	Sewer Operations	5350042	Communications	2485.39
0549	402	Sewer Operations	5350043	Travel	1857.52
0549	402	Sewer Operations	5350047	Utilities	34602.39
0549	402	Sewer Operations	5350048	Repairs	53700.44
0549	402	Sewer Operations	5350064	Equipment	16115.23
0549	402	Sewer Operations	5350149	Training	1113.52
0549	402	Sewer Operations	5350153	State Excise Tax	36001.89
0549	402	Sewer Operations	5811040	Loan to Storm Water	50000.00
0549	402	Sewer Operations	5830000	Refunds	2813.28
0549	402	Sewer Operations	5973000	1985 Bond Redemp. Contrib.	30000.00
0549	402	Sewer Operations	5974500	Transfer to Sewer Construction	198000.00
0549	404	Water Construction	3088000	Unreserved Beginning	2123.65
0549	404	Water Construction	3434301	Water Connections	30299.99
0549	404	Water Construction	3899000	Other Receipts	7822.36
0549	404	Water Construction	3973400	Transfer From W/S	246314.55
0549	404	Water Construction	5088000	Unreserved Ending	3942.48
0549	404	Water Construction	5340011	Salaries	32840.95
0549	404	Water Construction	5340021	Benefit	16601.03
0549	404	Water Construction	5341363	Water Plant	988.20
0549	404	Water Construction	5343363	Mainline Restoration	10208.56
0549	404	Water Construction	5823472	Principal - Water Tank	67597.92
0549	404	Water Construction	5823472	Principal - Dohman Creek	6239.02
0549	404	Water Construction	5823472	Principal - PWTF Micro Filter Plant 09-	29493.43
0549	404	Water Construction	5823472	Principal - USDA Water Plant	42385.51
0549	404	Water Construction	5923483	Interest - Water Tank	12167.63
0549	404	Water Construction	5923483	Interest - Dohman Creek	2620.39
0549	404	Water Construction	5923483	Interest - Micro Filter Plant 09-951-001	2506.94
0549	404	Water Construction	5923483	Interest - USDA Water Plant	58968.49
0549	405	Sewer Construction	3088000	Unreserved Beginning	4161.87
0549	405	Sewer Construction	3434301	Sewer Connections	12500.00
0549	405	Sewer Construction	3973541	Money Transferred From W/S Acct.	198000.00
0549	405	Sewer Construction	5088000	Unreserved Ending	4770.54
0549	405	Sewer Construction	5350011	Salaries	29203.85
0549	405	Sewer Construction	5350021	Benefits	14737.55
0549	405	Sewer Construction	5350063	Improvements	793.21
0549	405	Sewer Construction	5355000	Sewer Inspection & Cleaning	23187.78
0549	405	Sewer Construction	5823472	Principal - Revenue Bonds	10327.46
0549	405	Sewer Construction	5823472	Pwtf Wwtp Ph1 00-691-038	10285.72
0549	405	Sewer Construction	5823472	Ccwf Loan-Phase 1 Wwtp 2002	25887.78

REVENUES/EXPENDITURES/EXPENSES

For the Year Ended December 31, 2013

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0549	405	Sewer Construction	5823472	Doe Loan-Phase 2&3 Wwtp	14483.11
0549	405	Sewer Construction	5823472	Doe Loan Phase 2&3 Wwtp	55288.70
0549	405	Sewer Construction	5923483	Interest - Revenue Bonds	6861.44
0549	405	Sewer Construction	5923483	Pwtf Wwtp Ph1 00-691-038 Int	822.86
0549	405	Sewer Construction	5923483	Ccwf Loan-Phase 1 Wwtf 02 Int	4060.40
0549	405	Sewer Construction	5923483	Doe Loan Phase 2&3 Wwtp Int	2397.27
0549	405	Sewer Construction	5923483	Doe Loan Phase 2&3 Wwtp Int	11554.20
0549	406	Water/Sewer Equipment Fund	3088000	Unreserved Beginning	232.53
0549	406	Water/Sewer Equipment Fund	5088000	Unreserved Ending	232.53
0549	407	1985 Bond Redemption	3088000	Unreserved Beginning	1132.25
0549	407	1985 Bond Redemption	3972000	Transfer Water Operations	16000.00
0549	407	1985 Bond Redemption	3972000	Transfer Sewer Operations	30000.00
0549	407	1985 Bond Redemption	5088000	Unreserved Ending	4187.31
0549	407	1985 Bond Redemption	5140100	Misc. Fees	318.94
0549	407	1985 Bond Redemption	5823472	Principal 1985 Bonds	5987.29
0549	407	1985 Bond Redemption	5823472	Principal 1985 Bonds	20000.00
0549	407	1985 Bond Redemption	5923483	Interest 1985 Bonds	5498.71
0549	407	1985 Bond Redemption	5923483	Interest 1985 Bonds	11140.00
0549	408	1985 Bond Reserve	3088000	Unreserved Beginning	4690.77
0549	408	1985 Bond Reserve	5088000	Unreserved Ending	4690.77
0549	409	Cranberry Road Lid	3088000	Unreserved Beginning	2068.80
0549	409	Cranberry Road Lid	5088000	Unreserved Ending	2068.80
0549	410	Stormwater	3088000	Unreserved Beginning	360425.36
0549	410	Stormwater	3434301	Storm Water Connections	190.00
0549	410	Stormwater	3438300	Storm Drainage Receipts	204759.31
0549	410	Stormwater	3438301	Storm Utility Connections	760.00
0549	410	Stormwater	3810041	Loan from Water	50000.00
0549	410	Stormwater	3811041	Loan From Sewer	50000.00
0549	410	Stormwater	3826000	Proceeds of Anticipation Notes	547250.00
0549	410	Stormwater	5088000	Unreserved Ending	7357.09
0549	410	Stormwater	5380011	Salaries	59660.26
0549	410	Stormwater	5380021	Benefits	29095.60
0549	410	Stormwater	5380031	Operating Supplies	12909.15
0549	410	Stormwater	5380041	Professional Engineering Serv.	54938.75
0549	410	Stormwater	5380048	Repair And Maintenance	35127.89
0549	410	Stormwater	5380049	Miscellaneous	35.75
0549	410	Stormwater	5380063	Improvements	927654.30
0549	410	Stormwater	5380064	Equipment	48853.38
0549	410	Stormwater	5381053	State Excise Tax	4658.98
0549	410	Stormwater	5823472	2013 Stormwater Bond - Princ.	23154.35
0549	410	Stormwater	5923483	2013 Stormwater Bond - Int.	9939.17
0549	411	Water/Sewer Bond	3088000	Unreserved Beginning	12740.83
0549	411	Water/Sewer Bond	3973400	Transfer W-Operations	10134.96
0549	411	Water/Sewer Bond	5088000	Unreserved Ending	22875.79
0549	413	W/S Bond Reserve	3088000	Unreserved Beginning	13022.14
0549	413	W/S Bond Reserve	5088000	Unreserved Ending	13022.14
0549	414	Sidewalk Assessment Lid #92-2	3088000	Unreserved Beginning	50764.19
0549	414	Sidewalk Assessment Lid #92-2	5088000	Unreserved Ending	2974.19
0549	414	Sidewalk Assessment Lid #92-2	5823472	Lid 92-2 Principal	45000.00
0549	414	Sidewalk Assessment Lid #92-2	5923483	Lid 92-2 Interest	2790.00
0549	415	1998 Storm Water Bond	3088000	Unreserved Beginning	0.65
0549	415	1998 Storm Water Bond	5088000	Unreserved Ending	0.65
0549	601	Investment Trust Funds	3088000	Unreserved Beginning	12259.09
0549	601	Investment Trust Funds	3899000	Other Receipts	3900.00
0549	601	Investment Trust Funds	5088000	Unreserved Ending	11007.02
0549	601	Investment Trust Funds	5830000	Refunds	5152.07
0549	651	Agency Funds	3088000	Unreserved Beginning	3470.26
0549	651	Agency Funds	3429001	Crime Victims	1.30
0549	651	Agency Funds	3531003	Traffic Infractions	172.39
0549	651	Agency Funds	3531004	Legis Assmnt	44.36
0549	651	Agency Funds	3537004	Other Infractions	15.32

REVENUES/EXPENDITURES/EXPENSES

For the Year Ended December 31, 2013

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0549	651	Agency Funds	3558001	Criminal Traffic Misdemeanor	28.03
0549	651	Agency Funds	3569004	State Psea 1/State Psea 2	21.53
0549	651	Agency Funds	3860001	State Receipts/Building - LB	175.50
0549	651	Agency Funds	3860002	State Receipts - Building/Ilwaco	76.50
0549	651	Agency Funds	3868305	Jis/trauma	30.15
0549	651	Agency Funds	3868307	Jis/trauma	12.96
0549	651	Agency Funds	3868308	JIS/TRAUMA	397.81
0549	651	Agency Funds	3868331	Auto Theft Prev	429.69
0549	651	Agency Funds	3868332	Trauma Brain Inj	89.42
0549	651	Agency Funds	3868800	State Remittances - Psea 3	41.44
0549	651	Agency Funds	3868909	WSP Hiway acct	12.43
0549	651	Agency Funds	3868914	HWY Safety Act	3.47
0549	651	Agency Funds	3868915	Death Inv Acct	2.18
0549	651	Agency Funds	3869100	State Portion	2553.01
0549	651	Agency Funds	3869200	State 30% Psea	1421.81
0549	651	Agency Funds	3869700	Jis/trauma - Jis Account	0.58
0549	651	Agency Funds	3869701	Jis Account	0.13
0549	651	Agency Funds	3869704	State Psea 1/State Psea 2	116.19
0549	651	Agency Funds	3869705	Local/Jis Account	765.42
0549	651	Agency Funds	5088000	Unreserved Ending	9877.38
0549	651	Agency Funds	5860001	State Remittances/Building Permits	4.50
0549	801	Claims Clearing Fund	3088000	Unreserved Beginning	226972.83
0549	801	Claims Clearing Fund	5088000	Unreserved Ending	52670.76
0549	801	Claims Clearing Fund	5810000	Balance Adjustment	883.83
0549	802	Salary Clearing Fund	3088000	Unreserved Beginning	103251.25
0549	802	Salary Clearing Fund	5088000	Unreserved Ending	113111.36

SCHEDULE OF DISBURSEMENT ACTIVITY

For Year Ended December 31, 2013

[illegible]

CITY OF LONG BEACH
(ENTITY NAME)

XG.O. Debt

SCHEDULE OF LIABILITIES

For Year Ended December 31, 2013

(1) (2) (3) (1+2-3)						
ID. No.	Description	Maturity/ Payment Due Date	Beginning Balance 01/01/2013	Additions	Reductions	Ending Balance Debt 12/31/13
251.11	Bingo Building Bond	2021	70,110.62		6,489.31	63,621.31
251.11	Property Purchase Bond	2020	280,698.89	-	32,447.25	248,251.64
259.11	Compensated Absences	2012	94,728.54	-	7,778.68	86,949.86
	Total General Obligations:		445,538.05	-	46,715.24	398,822.81

CITY OF LONG BEACH
(ENTITY NAME)X Revenue Debt

SCHEDULE OF LIABILITIES

For Year Ended December 31, 2013

(1) (2) (3) (1+2-3)						
ID. No.	Description	Maturity/ Payment Due Date	Beginning Balance 01/01/2013	Additions	Reductions	Ending Balance Debt 12/31/13
252.11	1985 Water/Sewer Revenue Bonds	2025	106,119.74	-	5,987.29	100,132.45
252.11	1985 Water/Sewer Revenue Bond Refinanced	2021	210,000.00	-	20,000.00	190,000.00
252.11	2002 Wastewater Plant Revenue Bond	2022	279,362.20	-	25,887.78	253,474.42
252.11	Million Gallon Water Tank Revenue Bond	2018	405,587.48	-	67,597.92	337,989.56
252.11	2003 Wastewater Revenue Bond PWTF	2020	82,285.71	-	10,285.71	72,000.00
252.11	2003 Wastewater Revenue Bond DOE	2023	163,425.66	-	14,483.11	148,942.55
252.11	2003 Wastewater Revenue Bond BOP	2023	149,055.29	-	10,327.46	138,727.83
252.11	2005 Wastewater Revenue Bond DOE	2025	1,274,208.71	-	46,516.20	1,227,692.51
252.11	Dohman Creek Emergency Repairs Revenue Bond	2026	87,346.30	-	6,239.02	81,107.28
252.11	2006 Wastewater Plant Revenue Bond	2026	261,543.81	-	8,772.50	252,771.31

CITY OF LONG BEACH
(ENTITY NAME)

X Revenue Debt

SCHEDULE OF LIABILITIES

For Year Ended December 31, 2013

(1) (2) (3) (1+2-3)						
ID. No.	Description	Maturity/ Payment Due Date	Beginning Balance 01/01/2013	Additions	Reductions	Ending Balance Debt 12/31/13
252.11	2009 Water Plant Upgrade Revenue Bond DOE	2029	501,388.38	-	29,493.43	471,894.95
252.11	2012 Water Treatment Revenue Bond USDA	2052	2,642,281.75		42,385.51	2,599,896.24
252.11	2013 Stormwater Revenue Bond BOP	2023	-	550,000.00	23,154.35	526,845.65
	Total Revenue Obligations:		6,162,605.03	550,000.00	311,130.28	6,401,474.75

CITY OF LONG BEACH
(ENTITY NAME)X Assessment Debt

SCHEDULE OF LIABILITIES

For Year Ended December 31, 2013

(1+2-3)						
(3)						
(2)						
(1)						
ID. No.	Description	Maturity/ Payment Due Date	Beginning Balance 01/01/2013	Additions	Reductions	Ending Balance Debt 12/31/13
253.11	Sidewalk LID Bond	2013	45,000.00	-	45,000.00	-
	Total Assesemtn Obligations:		45,000.00	-	45,000.00	-
	Total Liabilities:		6,653,143.08	550,000.00	402,845.52	6,800,297.56

City of Long Beach

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2013

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions
001	Current Expense	\$60,695.30	\$1,361,760.00	\$0.00	\$0.00	\$34,051.04
002	Current Expense Sinking Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
003	Capital Projects	\$30,401.66	\$18,668.24	\$0.00	\$0.00	\$0.00
004	Law Enforcement	\$1,517.49	\$200,246.12	\$666,999.96	\$0.00	\$8,087.22
005	Fire Equipment	\$28,654.97	\$27,578.52	\$0.00	\$0.00	\$0.00
006	PC Network	\$833.56	\$33,482.53	\$0.00	\$0.00	\$0.00
101	Streets	\$21,532.16	\$191,042.55	\$0.00	\$0.00	\$0.00
102	Arterial Streets	\$820.41	\$61,316.50	\$0.00	\$0.00	\$0.00
103	Convention Center	\$228,600.28	\$520,785.77	\$0.00	\$0.00	\$2,224.30
104	Street Equipment Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
105	Capital Improvement Fund	\$144,557.74	\$86,858.37	\$0.00	\$0.00	\$0.00
106	Police Vehicle Sinking Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
107	Sandsifter Bond Issue	\$246.71	\$0.00	\$0.00	\$0.00	\$0.00
111	Street Improvement	\$57.84	\$0.00	\$0.00	\$0.00	\$0.00
202	1987 Bond Redemption	\$646.47	\$0.00	\$0.00	\$0.00	\$0.00
203	Ltgo Bond Redemption	\$62.64	\$0.00	\$0.00	\$0.00	\$0.00
204	Boardwalk Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
205	Rest Room-Street Sweeper Bond	\$144.95	\$0.00	\$0.00	\$0.00	\$0.00
401	Water Operations	\$103,305.56	\$1,388,589.04	\$0.00	\$0.00	\$4,312.26
402	Sewer Operations	\$73,772.07	\$1,024,671.61	\$0.00	\$0.00	\$0.00
404	Water Construction	\$2,123.65	\$40,622.35	\$246,314.55	\$0.00	\$2,500.00
405	Sewer Construction	\$4,161.87	\$12,500.00	\$198,000.00	\$0.00	\$0.00
406	Water/Sewer Equipment Fund	\$232.53	\$0.00	\$0.00	\$0.00	\$0.00
407	1985 Bond Redemption	\$1,132.25	\$0.00	\$46,000.00	\$0.00	\$0.00
408	1985 Bond Reserve	\$4,690.77	\$0.00	\$0.00	\$0.00	\$0.00
409	Cranberry Road Lid	\$2,068.80	\$0.00	\$0.00	\$0.00	\$0.00
410	Stormwater	\$360,425.36	\$753,322.31	\$0.00	\$100,000.00	\$363.00
411	Water/Sewer Bond	\$12,740.83	\$0.00	\$10,134.96	\$0.00	\$0.00
413	W/S Bond Reserve	\$13,022.14	\$0.00	\$0.00	\$0.00	\$0.00

City of Long Beach

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2013

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions
414	Sidewalk Assessment Lid #92-2	\$50,764.19	\$0.00	\$0.00	\$0.00	\$0.00
415	1998 Storm Water Bond	\$0.65	\$0.00	\$0.00	\$0.00	\$0.00
420	Water/Sewer Sinking Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
601	Investment Trust Funds	\$12,259.09	\$3,900.00	\$0.00	\$0.00	\$0.00
602	Hospital Cdbg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
651	Agency Funds	\$3,470.26	\$6,411.62	\$0.00	\$0.00	\$0.00
801	Claims Clearing Fund	\$226,972.83	\$0.00	\$3,653,194.54	\$0.00	\$0.00
802	Salary Clearing Fund	\$103,251.25	\$0.00	\$2,326,625.60	\$0.00	\$0.00
803	Treasurer's Savings/Money Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$1,493,166.28	\$5,731,755.53	\$7,147,269.61	\$100,000.00	\$51,537.82

City of Long Beach

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2013

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8- 12)
\$1,327,708.96	\$0.00	\$1,259,798.61	\$0.00	\$1,225,747.57	\$162,656.69
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$18,668.24	\$0.00	\$0.00	\$0.00	\$0.00	\$49,069.90
\$859,158.86	\$0.00	\$835,792.82	\$0.00	\$827,705.60	\$32,970.75
\$27,578.52	\$0.00	\$17,184.35	\$0.00	\$17,184.35	\$39,049.14
\$33,482.53	\$0.00	\$31,805.06	\$0.00	\$31,805.06	\$2,511.03
\$191,042.55	\$0.00	\$189,841.44	\$0.00	\$189,841.44	\$22,733.27
\$61,316.50	\$0.00	\$32,759.80	\$0.00	\$32,759.80	\$29,377.11
\$518,561.47	\$0.00	\$509,884.93	\$0.00	\$507,660.63	\$239,501.12
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$86,858.37	\$0.00	\$221,224.61	\$0.00	\$221,224.61	\$10,191.50
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$246.71
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57.84
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$646.47
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62.64
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$144.95
\$1,384,276.78	\$0.00	\$1,310,880.59	\$50,000.00	\$1,356,568.33	\$131,014.01
\$1,024,671.61	\$0.00	\$939,922.08	\$50,000.00	\$989,922.08	\$108,521.60
\$284,436.90	\$0.00	\$285,118.07	\$0.00	\$282,618.07	\$3,942.48
\$210,500.00	\$0.00	\$209,891.33	\$0.00	\$209,891.33	\$4,770.54
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232.53
\$46,000.00	\$0.00	\$42,944.94	\$0.00	\$42,944.94	\$4,187.31
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,690.77
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,068.80
\$852,959.31	\$0.00	\$1,206,390.58	\$0.00	\$1,206,027.58	\$7,357.09
\$10,134.96	\$0.00	\$0.00	\$0.00	\$0.00	\$22,875.79
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,022.14

City of Long Beach

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2013

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8- 12)
\$0.00	\$0.00	\$47,790.00	\$0.00	\$47,790.00	\$2,974.19
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.65
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3,900.00	\$0.00	\$5,152.07	\$0.00	\$5,152.07	\$11,007.02
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$6,411.62	\$0.00	\$4.50	\$0.00	\$4.50	\$9,877.38
\$3,653,194.54	\$3,826,612.78	\$883.83	\$0.00	\$3,827,496.61	\$52,670.76
\$2,326,625.60	\$2,316,765.49	\$0.00	\$0.00	\$2,316,765.49	\$113,111.36
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$12,927,487.32	\$6,143,378.27	\$7,147,269.61	\$100,000.00	\$13,339,110.06	\$1,081,543.54

For The Year Ended December 31, 2013

1	2	3	4	5			6
				Expenditures			
				From Pass Through Awards	From Direct Awards	Total	
Grantor/Pass-Through Grantor/Program Title	Federal Program Name	CFDA Number	Other Identification Number				Foot Note Ref
N/A						-	

The Accompanying Notes To The Schedule of Expenditures of Federal Awards Are An Integral Part Of This Schedule.

CITY OF LONG BEACH, WASHINGTON

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City's financial statements. The City uses the cash basis of accounting.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represents only federal grant portion of the program costs. Entire program costs, including the City's portion, may be more than shown.

NOTE 3 - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009

Expenditures for this program was funded by ARRA.

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For The Year Ended December 31, 2013

1	2	3
Grantor/Program Title	Identification Number	Current Year Expenditures
NA	NA	-
TOTAL STATE ASSISTANCE		-

The Accompanying Notes To The Schedule of State and Local Financial Assistance Are An Integral Part Of This Schedule.

CITY OF LONG BEACH, WASHINGTON

NOTES TO THE SCHEDULE OF STATE LOCAL FINANCIAL ASSISTANCE

For the Year Ended December 31, 2013

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City's financial statements. The City uses the cash basis of accounting.

CITY OF LONG BEACH
(CITY NAME)

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2013Has your government engaged labor relations consultants? ____ Yes X No

If yes, please provide the following information for each consultant(s):

Name Of Firm
Name Of Consultant
Business Address
Amount Paid To Consultant During Fiscal Year
Terms And Conditions, As Applicable, Including:
Rates (E.g., Hourly, Etc.)_____
Maximum Compensation Allowed_____
Duration Of Service_____
Services Provided_____

CITY OF LONG BEACH
Notes to Financial Statements
January 1, 2013 to December 31, 2013

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

The city reports financial activity using the revenue and expenditure classifications, statements, and schedules, contained in the Cash Basis Budgeting, Accounting and Reporting System (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The City of Long Beach was incorporated in 1922 and operates under the laws of the State of Washington applicable to a municipal code city with a mayor-council form of government. The city is a general purpose government and provides public safety, fire prevention, street improvement, parks and recreation, health and social services, and general administrative services. In addition the city owns and operates a water system and sewer system. The city uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

A. Fund Accounting:

The accounts of the city are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The city's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the city:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the city. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the city.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Project Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

CITY OF LONG BEACH
Notes to Financial Statements
January 1, 2013 to December 31, 2013

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the city in a trustee capacity or as an agent on behalf of others.

Agency Funds

These funds are used to account for assets that the city holds for others in an agency capacity.

General Long-Term Debt

The city accounts for its long-term debt in bond registers and other records and the result are reported in the accompanying long-term debt schedules.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

In accordance with state law the city also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

CITY OF LONG BEACH
Notes to Financial Statements
January 1, 2013 to December 31, 2013

C. Budgets

The city adopts annual appropriated budgets for most funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for the financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund:			
001 General Fund	1,299,649.00	1,226,431.40	73,217.60
003 Capital Projects	45,673.00	-	45,673.00
004 Law Enforcement	885,810.00	827,705.60	58,104.40
006 PC Network	40,000.00	32,005.08	7,994.92
Total General Fund	2,271,132.00	2,086,142.08	184,989.92
101 Streets	215,426.00	189,841.44	25,584.56
102 Arterial Streets	32,769.00	32,759.80	9.20
103 Convention Center	558,215.00	507,660.63	50,554.37
105 Capital Improvements	221,908.00	221,224.61	683.39
106 Police Sinking Fund	36,000.00	-	36,000.00
401 Water Sewer Operations	1,439,057.00	1,356,568.33	82,488.67
402 Sewer Operations	1,025,903.00	989,922.08	35,980.92
410 Stormwater	1,212,947.00	1,206,027.58	6,919.42

Budgeted amounts are authorized to be transferred between departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the city's legislative body.

D. Cash

It is the city's policy to invest all temporary cash surpluses. These amounts are included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest was not prorated to the various funds.

E. Deposits

The city deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

CITY OF LONG BEACH
Notes to Financial Statements
January 1, 2013 to December 31, 2013

F. Investments

See Note 3, *Investments*.

G. Capital Assets

Capital assets are long-lived assets of the city and are recorded as expenditures when purchased.

H. Compensated Absences

The maximum number of vacation hours which may be carried over from December 31 of one year to January 1 of the next year is 80 hours (10 days). In cases where city operations have made it impractical for an employee to use vacation time, the department head with the approval of the City Administrator or Mayor may authorize additional accruals. Employees will be paid for unused vacation time upon termination of employment.

Sick leave accrues to all full-time employees at the rate of 8 hours per month. There is no maximum accrual limit. The city does not pay for unused sick leave at separation.

I. Long-Term Debt

See Note 6, *Debt Service Requirements*.

J. Other Financing Sources Or Uses

The city's "Other Financing Sources or Uses" consist of interfund transactions and non-revenues and non-expenditures.

Interfund transactions are classified as follows:

Transactions that would be treated as revenues and expenditures if they involved external organizations, such as buying goods and services or payments in lieu of taxes, or similarly treated when they involve other funds of the city.

Transfers to support the operation of other funds are recorded as "Operating Transfers" and classified with "Other Financing Sources or Uses".

Transfers to establish or reduce working capital in other funds and transfers of remaining balances when funds are closed are classified as "residual equity transfers" and reported as direct additions or deductions from fund equity.

Non-Revenues and Non-Expenditures

The city's non-revenue and non-expenditures consist of interfund loan principal proceeds and/or repayments, debt principal proceeds and/or repayments, county and state fines and forfeitures, and utility fund excise taxes remitted to the state.

K. Risk Management

See note 8, *Risk Management*.

CITY OF LONG BEACH
Notes to Financial Statements
January 1, 2013 to December 31, 2013

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions.

There have been no expenditures exceeding legal appropriations in any of the funds of the city.

NOTE 3 - INVESTMENTS

The city's investments are either insured, registered or held by the city or its agent in the city's name.

Investments by type at December 31, 2013 are as follows:

<u>Type of Investment</u>	<u>Balance</u>
L.G.I.P.	\$ 336.08
U.S. Government Securities	-
Insured investments	<u>1,081,207.46</u>
Total	<u>\$ 1,081,543.54</u>

NOTE 4 - PROPERTY TAXES

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the city. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The city's regular tax levy for 2013 was \$2.119759 per \$1,000 of assessed valuation of \$267,997,390 for a total regular levy of \$568,090.

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2013.

<u>BORROWING FUND</u>	<u>LENDING FUND</u>	<u>BALANCE 1/1/13</u>	<u>NEW LOANS</u>	<u>REPAYMENTS</u>	<u>BALANCE 12/31/2013</u>
101	001	90,000.00	-	-	90,000.00
404	001	194,744.00	-	-	194,744.00
410	401	-	50,000.00	-	50,000.00
410	402	-	50,000.00	-	50,000.00
		<u>\$ 284,744.00</u>	<u>\$ 100,000.00</u>	<u>\$ -</u>	<u>\$ 384,744.00</u>

CITY OF LONG BEACH
Notes to Financial Statements
January 1, 2013 to December 31, 2013

NOTE 6 - DEBT SERVICE REQUIREMENTS

The accompanying Schedules of Long-term Liabilities (09) provides more details of outstanding debt and liabilities of the city and summarizes the City's debt transactions for year ended December 31, 2013. The debt service requirements for general obligation bonds, revenue bonds, and assessment debt including principal and interest requirements, are as follows:

General Obligation Bonds			Assessment Debt		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2014	\$ 40,006.47	\$ 10,719.65	\$ -	\$ -	
2015	41,401.46	9,324.66	-	-	
2016	42,846.40	7,879.72	-	-	
2017	44,343.12	6,383.00	-	-	
2018	45,893.60	4,832.52	-	-	
2019-2023	97,381.90	5,120.62	-	-	
2024-2028	-	-	-	-	
2029-2033	-	-	-	-	
2034-2038	-	-	-	-	
2039-2043	-	-	-	-	
2044-2048	-	-	-	-	
2049-2053	-	-	-	-	
Total	<u>\$ 311,872.95</u>	<u>\$ 44,260.17</u>	<u>\$ -</u>	<u>\$ -</u>	

Revenue Bonds			Total Debt		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2014	\$ 396,192.91	\$ 140,588.70	\$ 436,199.38	\$ 151,308.35	
2015	402,005.05	131,337.84	443,406.51	140,662.50	
2016	407,932.76	121,951.68	450,779.16	129,831.40	
2017	419,101.37	112,304.88	463,444.49	118,687.88	
2018	425,397.23	102,186.15	471,290.83	107,018.67	
2019-2023	1,729,948.80	374,532.24	1,827,330.70	379,652.86	
2024-2028	751,015.74	253,943.40	751,015.74	253,943.40	
2029-2033	344,828.42	191,582.40	344,828.42	191,582.40	
2034-2038	352,661.15	154,108.85	352,661.15	154,108.85	
2039-2043	394,405.52	112,364.48	394,405.52	112,364.48	
2044-2048	441,091.15	65,678.85	441,091.15	65,678.85	
2049-2053	336,894.65	15,263.51	336,894.65	15,263.51	
Total	<u>\$ 6,401,474.75</u>	<u>\$ 1,775,842.98</u>	<u>\$ 6,713,347.70</u>	<u>\$ 1,820,103.15</u>	

CITY OF LONG BEACH
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NOTE 7 - PENSION PLAN

Substantially all city full-time and qualifying part-time employees participate in PERS and LEOFF local government retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on system-wide basis and is not considered pertinent to the city's financial statements. Contributions to the systems by both the employee and the employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is in presented in the State of Washington Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P O Box 48380
Olympia, WA 98504-8380

NOTE 8 - RISK MANAGEMENT

The City of Long Beach is a member of the Washington Cities Insurance Authority (WCIA).

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/or jointly contracting for risk management services. WCIA has a total of 162 members.

New members initially contract for a three year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, public officials' errors or omissions, stop gap, and employee benefits liability. Limits are \$4 million per occurrence self insured layer, and \$16 million per occurrence in the re-insured excess layer. The excess layer is insured by the purchase of reinsurance and insurance and is subject to aggregate limits. Total limits are \$20 million per occurrence subject to aggregate sublimits in the excess layers. The Board of Directors determines the limits and terms of coverage annually.

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance.

In-house services include risk management consultation, loss control field services, claims and litigation administration, and loss analyses. WCIA contracts for the claims investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services.

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WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting day to day operations of WCIA.

NOTE 9 - JOINT VENTURES

The City is a participant in one joint venture

Drug Task Force Unit

The Pacific County Narcotics Enforcement Team (PACNET) is operated by Pacific County. Currently the Cities of Long Beach and Raymond along with the County contribute to the task force fund. The purpose of the task force is to enhance the investigation and enforcement of laws against illegal drugs.

The Pacific County Sheriff is responsible for establishing the budget, authorizing acquisition of equipment, setting policies for operating the task force, and resolving disputes. The City of Long Beach contributed \$10,000 to the task force.

NOTE 10 - CONTINGENT LIABILITIES AND LITIGATION

There is currently no known litigation against the city.

NOTE 11 - SUBSEQUENT EVENTS

The city's microfiltration water treatment plant upgrade was completed. The city is disputing approximately \$280,000 of additional charges paid to PACE Engineers that was above their contract amount. The city has filed suit against PACE Engineers in the Superior Court of Pacific County for the amount of these overbillings.

NOTE 12 - OTHER DISCLOSURES

In August of 2012 the city passed an ordinance authorizing the issuance of a water and sewer revenue bond in the amount of \$300,000 to use for the payment of extraordinary expenditures arising from the payment of attorney's fees stemming from the suit against PACE Engineers. At this time the city has not needed to utilize the financing.